

**Illinois Department of Revenue
Regulations**

Title 86 Part 495 Section 495.135 Tax Returns—When Due--Contents

TITLE 86: REVENUE

**PART 495
TELECOMMUNICATIONS EXCISE TAX**

Section 495.135 Tax Returns--When Due--Contents

a) Monthly Returns

On or before the 15th day of each calendar month, each retailer maintaining a place of business in this State shall make a return to the Department for the preceding calendar month, stating the following:

- 1) Retailer's name.
- 2) The address of the principal place of business, and the address of the principal place of business (if that is a different address) from which the retailer engages in the business of transmitting telecommunications.
- 3) Total amount of gross charges billed by the retailer during the preceding calendar month for providing telecommunications during such calendar month.
- 4) Total amount received by the retailer during the preceding calendar month on credit extended.
- 5) Deductions allowed by law.
- 6) Gross charges billed by the retailer during the preceding calendar month and upon the basis of which the tax is imposed.
- 7) Amount of tax (computed upon Item 6).

b) Quarterly Returns

If the retailer's average monthly tax billings due to the Department do not exceed \$200, the Department may authorize the returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 15 of such year; with the return for April, May, and June of a given year being due by July 15 of such year; with the return for July, August, and September of a given year being due by October 15 of such year; and with the return for October, November, and December of a given year being due by January 15 of the following year. Such quarterly returns, as to form and substance, shall be subject to the same requirements as monthly returns.

c) Annual Returns

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax billings due to the Department do not exceed \$50, the Department may authorize the return to be filed on an annual basis, with the return for a given year being due by January 15 of the following year. Such annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

d) Quarter Monthly Payments in Certain Instances

Each retailer whose average monthly liability to the Department was \$10,000 or more during the preceding calendar year, excluding the month of highest liability and the month of lowest liability in such calendar year, and who is not operated by a unit of local government, shall make estimated payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which tax collection liability to the Department is incurred in an amount not less than the lower of either 22.5% of the retailer's actual tax collections for the month or 25% of the retailer's actual tax collections for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final liability of the retailer's return for that month. Any outstanding credit, approved by the Department, arising from the retailer's overpayment of its final liability for any month may be applied to reduce the amount of any subsequent quarter monthly payment or credited against the final liability of the retailer's return for any subsequent month. If any quarter monthly payment is not paid at the time or in the amount required by this Section, the retailer shall be liable for penalty and interest on the difference between the minimum amount due as a payment and the amount of such payment actually and timely paid, except insofar as the retailer has previously made payments for that month to the Department in excess of the minimum payments previously due.

e) Direct Return by Taxpayer

When a taxpayer does not pay the Telecommunications Excise Tax to a retailer, such taxpayer shall file a return with the Department and pay the tax upon that portion of gross charges so paid to the retailer during the preceding calendar month by the 15th day of the month following that month. When a taxpayer pays the Telecommunications Excise Tax directly to the Department, the Department (upon request from the taxpayer) shall issue an appropriate receipt to the taxpayer showing that the taxpayer has paid the tax to the Department. The receipt shall be sufficient to relieve the taxpayer from further liability for the amount of tax to which the receipt may refer.

(Source: Added at 24 Ill. Reg. 12082, effective July 28, 2000)